

more of their tax obligation at a time in which they have cash in hand. I hope that in working with the chairman, we will find a way to address this unfair disparity that is harming our Nation's naval shipbuilders.

Accordingly, I believe that the bill before us strikes the proper balance of providing needed tax relief to the taxpayers in our economy who need it most. It has taken a great deal of work to get us where we are today, yet I firmly believe that providing targeted, affordable tax relief to the manufacturing sector of our economy is certainly the right path to choose in repealing the FSC/ETI rules.

The key here is that this bill simply reallocates the revenue that repealing the FSC/ETI rules will raise and distributes it directly to the primary beneficiaries of those rules—our country's manufacturers, which is indeed appropriate as the manufacturing base is in dire need of help.

While the legislation also simplifies the international tax code and contains other miscellaneous tax cuts designed to create jobs, it does so without increasing the federal budget deficit because it contains tax offsets that will thwart taxpayers' participation in illegal tax shelters and abusive leasing transactions. Consequently, unlike previous tax bills, this legislation is revenue neutral. Therefore, not only is this bill affordable, but it is much needed in order to bolster our manufacturing base and enhance the competitiveness of the U.S. based businesses.

Thank you, Mr. President.

#### MEDICAL LIABILITY REFORM

Mr. CHAFEE. Mr. President, earlier today I voted in favor of invoking cloture on the motion to proceed to S. 2207, the Pregnancy and Trauma Care Access Protection Act. My vote was not an endorsement of S. 2207 as it was introduced in the Senate. In fact, I have concerns about various aspects of the bill—including the \$250,000 cap on noneconomic damages—and I anticipate supporting amendments to S. 2207 if the Senate has an opportunity to fully debate this legislation.

However, I do believe that reform of the medical liability system should be considered as part of a comprehensive response to surging medical malpractice premiums that endanger Americans' access to quality medical care by causing doctors to leave certain communities or to cease offering critical services, such as obstetrical care. For this reason, I voted for cloture on S. 2207 in an effort to move the debate forward.

The PRESIDING OFFICER. The majority leader is recognized.

#### MORNING BUSINESS

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to a period of morning business with Senators permitted to speak therein for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### TRIBUTE TO FLORA ALLEN

Mr. MCCONNELL. Mr. President, I rise today to honor the life of a noted Kentuckian and inspiring educator, Ms. Flora Allen. I also take this opportunity to extend my condolences to her daughters, Nora Ruth Jenkins and Margaret Cornelison, her five grandchildren, and all who knew and loved this remarkable woman.

Ms. Allen knew she wanted to be a teacher at a very early age. What she didn't know was the amazing impact she would have on the students she taught.

After moving to Berea, KY in 1946, she earned her bachelor's degree in teaching from Berea College and her masters from Eastern Kentucky University. She taught Kentucky history, social studies and science for 32 years. In addition to the traditional lessons, Ms. Allen also taught life lessons, such as how to behave and treat others.

When Ms. Allen was away from the classroom, she was busy in her community. She was a member of the Lioness Club, Berea Retired Teachers Association, Progress Club, Delta Kappa Gamma, and Berea Baptist Church where she taught Sunday school and Bible school. Ms. Allen spent her summers and remaining spare time working in the flower shop she owned with her husband, Allen's Flowers. Even with all this activity, Ms. Allen's best and most admirable attributes can be seen through the lives she touched.

It has become cliché to say that teachers inspire. Undoubtedly, informed of such a happening, Ms. Allen would simply have smiled and stated that it had been her goal all along. What is not cliché is the fact that she instilled in her students a desire to learn, to know, and to understand. Not all of her former students went on to be historians. However, it is certain that a great many of them who were inspired by her have become better citizens.

I ask each of my colleagues to join me in paying tribute to Flora Allen; for all that she gave to her community, her students, and to her family. She will be missed.

#### UNR RIFLE TEAM

Mr. REID. Mr. President, I rise today to congratulate the rifle team from the University of Nevada Reno on its terrific season this past year.

The Wolf Pack finished the regular season undefeated, making it one of only eight squads eligible for the NCAA Rifle Championships in both the air rifle and small bore disciplines. The Wolf Pack finished third and fourth respectively in these two categories and placed second overall in the two-day competition.

Developing excellence in marksmanship requires countless hours of practice and tremendous skill. The UNR rifle team's accomplishments reflect a lot of hard work and dedication by the

individual members and their coach Fred Harvey. The university and the State can take great pride in their achievements.

Once again, congratulations to the Wolf Pack Rifle Team on a tremendous year, and best wishes for continued success next season.

#### HONORING OUR ARMED FORCES

##### PFC JOHN D. AMOS II

Mr. BAYH. Mr. President, I rise today with a heavy heart and deep sense of gratitude to honor the life of a brave young man from Valparaiso, IN. Private First Class John Amos II, 22 years old, died in the northern city of Kirkuk, Iraq on April 4, 2004, during an attack when the military vehicle he was riding in was struck by an improvised explosive device.

After graduating from Valparaiso High School in 2002, John joined the Army and was assigned to the C Company, 1st Battalion, 21st Infantry Regiment, 2nd Brigade, 25th Infantry Division, Schofield Barracks, HI. According to his mother, John was serving as the rear guard during a patrol at the time of his death. His deployment began when he joined the efforts in Iraq only 2 months ago. With his entire life before him, John chose to risk everything to fight for the values Americans hold close to our hearts, in a land halfway around the world.

John was the 26th Hoosier soldier to be killed while serving his country in Operation Iraqi Freedom. This brave young soldier leaves behind his father, John; his mother, Susan; his grandfather, Hank Amos; grandparents Doug and Lucy Whitehead; his sister, Rebecca; and his two half brothers Hunter and Tyler. May John's siblings grow up knowing that their brother gave his life so that young Iraqis will some day know the freedom they enjoy.

Today I join John's family, his friends, and the entire Valparaiso community in mourning his death. While we struggle to bear our sorrow over his death, we can also take pride in the example he set, bravely fighting to make the world a safer place. It is his courage and strength of character that people will remember when they think of John, a memory that will burn brightly during these continuing days of conflict and grief.

When looking back on the life of her late son, John's mother, Susan, told the Gary Post-Tribune that her son "was a fun-loving kid and a lot of fun." Today and always, John will be remembered by family members, friends and fellow Hoosiers as a true American hero, and we honor the sacrifice he made while serving his country.

As I search for words to do justice in honoring John's sacrifice, I am reminded of President Lincoln's remarks as he addressed the families of the fallen soldiers in Gettysburg: "We cannot dedicate, we cannot consecrate, we cannot hallow this ground. The brave men, living and dead, who struggled